



**AMERICAN
STOCK EXCHANGE**
Equities Options ETFs



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Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Office of Filings and Information Services
Filer Support #2
Room #2531
100 F Street, N.E.
Washington, D.C. 20549

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THOMSON REUTERS

Dear Mr. Johnson:

This is to certify that the American Stock Exchange, (the "Exchange") received from Safety First Trust Series 2006-9 (the "Registrant") a copy of the Company's application on Form 8-A for the registration of the following security:

Principal-Protected Trust Certificates Linked to the S&P 500 Index Due 2013

We further certify that the above security has been approved by the Exchange for listing and registration, upon official notice of issuance, and understand that the 8A will be immediately effective upon your receipt of this letter.

Sincerely,

Beth A. Kleiman

Beth A. Kleiman

END